



THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL

ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108-1598

TOM REILLY
ATTORNEY GENERAL

(617) 727-2200
<http://www.ago.state.ma.us>

August 2, 2005

Sent via e-mail, hand delivery and/or U.S. mail

Mary L. Cottrell, Secretary
Massachusetts Department of Telecommunications and Energy
One South Station, 2nd Floor
Boston, MA 02110

Re: The Bay State Gas Company, D.T.E. 05-27

Dear Secretary Cottrell:

In accordance with the Department's directive during hearings on July 28, 2005, the Attorney General identifies the following witnesses and topic areas that may be discussed during the oral surrebuttal which will take place on Wednesday, August 10, 2005 at the Department:

Mr. David Effron - SIR adjustment mechanism, PBOPs and pension adjustment mechanism, revenue annualization, Metscan amortization, and deferred income taxes.
Mr. Timothy Newhard - Rate of return on common equity.
Mr. Jon Cavallo - SIR replacement program, distribution system corrosion.
Mr. Jacob Pous - Depreciation.

Sincerely,

Karlen J. Reed
Assistant Attorney General
Utilities Division
(617) 727-2200 ext. 2414

KJR/kr
Enc.

cc: Caroline M. Bulger, Esq., Hearing Officer, DTE
DTE 05-27 service list
dte.efiling@state.ma.us (electronic version only)